

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:MSR:ILD:TL-N-61321-97 emp tax consent.wpd
HBDow (312) 886-9225 x. 403 (FAX) 886-9244

date: February 17, 1999

to: District Director, Illinois
Attn: Manuel Sanford, Case Manager Group 8801
Attn: Luis Almazan, Revenue Agent

from: District Counsel, Illinois CC:MSR:ILD

subject: Employment Tax Consents

Taxpayer: [REDACTED]
EIN: [REDACTED]
Years: [REDACTED]

You asked for our advice concerning the signing of employment tax consents.

[REDACTED] (" [REDACTED] ") and [REDACTED] entered into a merger agreement in late [REDACTED]. According to [REDACTED], the transaction was a reverse triangular merger under [REDACTED] law, treated as a stock acquisition for US tax purposes. [REDACTED], a [REDACTED] corporation, formed [REDACTED] an [REDACTED] corporation. On [REDACTED], [REDACTED] merged into [REDACTED], and [REDACTED] changed its name to [REDACTED]. [REDACTED] was the surviving corporation, and became a subsidiary of [REDACTED]. You provided us a copy of the articles of amendment changing the name, and the minutes authorizing the change.

We conclude that the consents relating to [REDACTED] itself should say "[REDACTED] former [REDACTED]," and should be signed by an officer of [REDACTED]. As we understand matters, there were no changes in the names or form of any of [REDACTED]'s subsidiary corporations, so their consents do not need to be done any differently than in the past.

Richard A. Witkowski
District Counsel

By: 

HARMON B. DOW
Special Litigation Assistant

cc: Michael Heretik, Case Coordinator, Group 1105
Assistant Chief Counsel (Field Service) CC:DOM:FS

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